(b) The main shortfall is In the Corporation tax/Income tax which is on account of higher refunds issued during 1993-94 as compared to 1992-93

(c) The expenditure on Salaries and Wages for Officers and Staff of Income tax Department during 1993-94 was Rs. 235.12 crores (Provl.) and the cost of such expenditure to the revenue collection works out to 1.17 per cent.

Assistant Commissioners in Income Tax Department

2690. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) what is the total number of Assistant Commissioners of Income Tax as on 31st March, 1994 in the Income Tax Department;

(b) what is the number of Direct Recruit Assistant Commissioners of Income Tax in the Income Tax Department;

(c) what is the number of Departmental Promotee Assistant Commissioners of Income Tax in the Income Tax Department; and

(d) why there is difference in the figure of Item No. (b) and item No. (c) when the ratio in Group-A Services is 50:50?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M V CHANDRASHEKHAR MURTHY): (a) 1672.

(b) 940.

(c) 732

(d) The percentage for filling up of vacancies stipulated in Rule 7(2) of Indian Revenue Services Rules, 1988 is with reference to vacancies and not posts and hence the difference in the figures indicated in (b) and (c) above

Vacant *posts* in Income Tax Department

2691. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) what is the total number of sanctioned Posts in Group-A Services of Income Tax Department;

(b) what is the number of working strength in Group-A services of the Income Tax Department; and

(c) in case of short-fall, what action is being take/s to fill vacancies in various cadres?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHAR MURTHY): (a) 3294 (including all reserves) in the Indian Revenue Service.

(b) 3026 as in January, 1994.

(c) Action to fill up the vacancies in different grades has been/is being taken by promotion of officers in the lower grades/direct recruitment at the level of Assistant Commissioner of Income-tax (Junior Scale) as per the provisions of Indian Revenue Service Rules, 1988.

Regular Departmental Promotion Committee

2692. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) whether the Department of Personnel have issued instructions in the menth of May, 1991 regarding Regular Departmental Promotion Committee for every Category in Central Services;